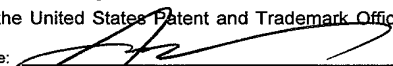


**CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8**

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:  
 Date: 5/4/06 Name: Gustavo Siller, Jr. Signature: 

**BRINKS  
HOFER  
GILSON  
& LIONE**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: **Naoya Hasegawa**

Appln. No.: **10/617,010**

Filed: **July 10, 2003**

For: **SPIN-VALVE THIN FILM ELEMENT  
AND METHOD FOR  
MANUFACTURING THE SAME**

Examiner: **Anthony D. Tugbang**

Art Unit: **3729**

Attorney Docket No: **9281-4594**

Mail Stop Amendment  
 Commissioner for Patents  
 P. O. Box 1450  
 Alexandria, VA 22313-1450

**TRANSMITTAL**

Sir:

**Attached is/are:**

- ☒ Transmittal; Petition for Extension of Time; Response to the Office Action dated February 13, 2006.  
☐ Return Receipt Postcard

**Fee calculation:**

- ☒ No additional fee is required.  
☐ Small Entity.  
☐ An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 C.F.R. § 1.136(a).  
☐ A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 C.F.R. § 1.17(\_\_\_\_).  
☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

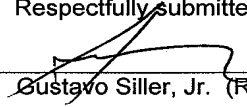
**Fee payment:**

- ☐ A check in the amount of \$\_\_\_\_\_ is enclosed.  
☒ Please charge Deposit Account No. 23-1925 in the amount of \$120 for one-month extension of time.  
☐ Payment by credit card in the amount of \$\_\_\_\_\_ (Form PTO-2038 is attached).  
☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Date

5/4/06

  
 Gustavo Siller, Jr. (Reg. No. 32,305)